IN THE UNITED STATES PATENT AND TRADEMAR OFFICE

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APPLICANT:

Stephen M. Key

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TTTLE:

Rotating Label System

EXAMINER:

Daniel R. Zirker

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CERTIFICATE OF FACSIMILE

I hereby certify this correspondence is being transmitted to the United States Patent and Trademark Office via facsimile to Group Art Unit 1771 at Facsimile Number 1-703-872-9306 on July 29, 2004.

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O.K to enter

SECOND AFTER FINAL RESPONSE TO FINAL OFFICE ACTION

In response to the Final Office Action (Paper No. 032304) mailed April 1, 2004 in the above-referenced patent application and the Advisory Action (Paper No. 071204) mailed July 15, 2004, please consider the following remarks. Amendments to the claims begin on page two. Remarks concerning the Examiner's rejections begin on page six. Applicant's conclusions begin on page eight.